

NOTE
ACCOMPANYING THE BUDGET OF
1318 FASLI.

A. HYDARI,

Financial Secretary.

S. H. THE NIZAM'S GOVERNMENT.

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Note accompanying the Budget for 1318 Fasli.



PART I.

COMPARISON OF ACTUALS WITH THE BUDGET

ESTIMATE OF 1316 FASLI.

RECEIPTS.

According to the original Budget Estimate which was prepared in the Fasli year 1315, the Service Head Receipts of 1316 F. were estimated at Rs. 4,73,82,300. In revision a year later that estimate was raised to Rs. 5,09,27,000. The receipts as finally recorded in the Accounts Office were, however, Rs. 5,48,93,525.

There was thus an increase of Rs. 75,11,225 over the Budget estimates. From this amount, however, Rs. 17,40,000 should be deducted in order to get the amount of actual increase, that sum having been brought over from the accounts of the previous year, in which the fixed amount of 15 lakhs B. G. (H. S. Rs. 17,40,000) adjusted on account of the annual instalments payable by His Highness' Government towards the Berar loan and the Two Crore loan had been omitted. It has, in future, been decided to make the necessary adjustments on the stipulated dates of payment without waiting for accounts from the Government of India.

The actual increase of receipts over the Budget estimates was thus Rs. 57,71,225.

The heads of increase are enumerated and explained below :—

Under this head, the increase amounted to Rs. 19,44,123, the actual collections being Rs. 2,49,44,123 against the Budget estimate of Rs. 2,30,00,000. The revised estimate, Rs. 2,49,52,000, has thus been realised. This constitutes a record in Hyderabad Land Revenue. The increase was mainly due to the receipt of 13 lakhs from Aurungabad District and the Tahsil of Ashti, on account of arrears of revenue due in the previous Fasli year. The new settlement regulations have also contributed to the increase, as they have been the means of gradually bringing new lands under cultivation.

Customs.

The next largest increase, Rs. 10,23,629, occurred under this head. The Budget estimate was Rs. 65,00,000, the actual receipts, Rs. 75,23,629. *Customs proper* accounted for the bulk of the increase, Rs. 9,49,940, while the receipts under *Salt* showed an increase of Rs. 96,984, and under *Octroi*, there was a decrease of 23,295 from the Budget figure. The revenue from *Customs* also is the highest yet realised in His Highness' Dominions. It is worthy of note that though the Budget estimate was raised by 5 lakhs in the revised, the actuals were in excess even over the increased figure by 5 lakhs. The increase was chiefly due to a large rise in imports, the increased revenue under exports being one lakh.

Alkars.

The increase under this head was Rs. 5,08,253, the actual receipts being Rs. 53,58,253 as against the Budget estimate of Rs. 48,50,000. It is partly explained by the receipt of arrears during the year, amounting to 1½ lakhs. The result of auctions not being known at the time of framing the Budget, it is not possible to frame estimates with any degree of certainty. It is noticeable that while there is a large increase in the receipts from the Districts (6½ lakhs) the City and Secunderabad receipts actually show a decrease of over a lakh and a quarter.

Opium.

The increase under *Opium* (1,73,169) was due entirely to the recovery during the year of nearly 1½ lakhs from Nawab Sultan-ul-Mulk Bahadur out of 3½ lakhs due by him.

Forest

These brought in an increased revenue of Rs. 2,67,197 over the original estimates. This is in keeping with the tendency of recent years and the increase is explained by unusually large *Sales of timber*. The Financial Department has been assured that increased revenue is not obtained by over-exploitation of the forests in the State.

Stamps and
Registration.

The increase under *Stamps* (1,31,903) as well as the increase, Rs. 37,800, in the receipts under *Registration*, are the result of recent improvements effected in the administration. The actuals under *Registration* was Rs. 77,800 as against the Budget figure, which was also the average for the five previous years, Rs. 40,000. The introduction of a higher scale of fees at the end of 1315 Fasli, and improved administration of the Department are bearing fruit in the rapid expansion of these two sources of revenue.

Interest

The increase under this head was Rs. 3,08,560 and was mainly due to the interest on balances in the Bank of Bengal. The income from the balances which was estimated in the Budget at 4,00,000 was increased in the revised to 5,00,000, and the actual receipts were 6,59,660. There was an increase (36,382) on Government of India paper. The payment through the National Provincial Bank of the preceding year's balance of the interest on one quarter of the Railway Guarantee Fund during the year under review, also contributed to the increase.

Post Office.

The increase under *Post Offices* is due to the opening of about 20 or more new Post Offices during the year.

The receipts from the *Mint* exceeded the Budget estimate by Rs. 8,20,407. The increase was chiefly the result of adjustments made on account of transactions which took place in the previous year. Nearly 30 lakhs of the actual receipts, (Rs. 40,72,907) on account of *Profits on bar silver* were realised during the first half of the year, after which the coinage of silver was suspended. The correction was made in the revised estimate for 1316 Fasli. *Mint.*

The increase under *Police* receipts (1,00,221), chiefly derived from the 4 pies share of Local Cess, for the maintenance of village police, is accounted for by increased Land Revenue receipts with which it varies. *Police*

The above are the main heads of increase. Smaller increases (under a lakh) over the Budget estimates occurred under *Mines* (7,496), *Post Office* (19,462), *Courts of Law* (63,647), *Jails* (47,107), *Education* (12,496), *Nazarana* (12,096), *Contribution* (61,051), *Miscellaneous* (70,257), *Military Department* (44,546), and *Railways* (57,459).

Sale proceeds of unclaimed cattle and miscellaneous items contributed to the increase from the receipts from *Courts of Law*. *Courts of Law*

The increased receipts from *Jails* were due to increased *Supplies* to both Government Offices and to the public. *Jails*

The increase from *Nazarana* was due to the auction of a large number of Vatan-dars on account of lapse of heirs. *Nazarana*

The only noticeable item of increase under this head is on account of the *income of attached Jagirs* held in deposit previously, being credited to Government in the year under review. *Miscellaneous*

This head for the first time received receipts on account of the deductions which are made from Mansabdars on employment under Government or otherwise. It is interesting to note that over 14,000 were contributed by Mansabdars taking up private employment and 50,000 from those in Government service. *Contributions*

The *Earnings* of the Broad Gauge Railway improved and contributed to an excess of Rs. 30,000. The *Earnings* of the Metre Gauge, however, decreased, but certain *Minor items* combined, have resulted in a total increase of Rs. 57,000. *Railways*

Decreases occurred under *Medical* (31,490) and *Irrigation and Public Works Department* (15,448).

The most noteworthy of the decreases is that under *Medical*. The receipts under this head being chiefly derived from the *One Pie Cess* they should have increased with the increased Land Revenue. The only explanation possible is that the adjustment was not made by the Local Funds during the year. *Medical*

Irrigation.

Besides *Medical*, the only head which shows a noteworthy decrease is *Public Works*. Although the figure is not very large, the continuous decrease of receipts under Irrigation, which were 41,000 in 1312 Fasli, and 25,000 in 1315 Fasli, and 11,000 in 1316 Fasli, is noteworthy. Under *Public Works*, the *Rent of Bungalows managed by Public Works Officers* actually realised is less than was budgetted for but higher than the last four years; but *receipts from private pipe-connections* which were budgetted for at 23,800 are only 4,100 in the accounts and are much less than the actuals of 1313 and 1314 Fasli.

Adjustments of
advances of
previous years.

The item of 95,823 under *Adjustment of advances of previous years* which was necessarily not budgetted for is on account of certain payments of Sarf-e-khas Yeomials and Rusuns which had been wrongly debited to the Dewani Service Heads instead of against *Remittances to Sarf-e-khas*.

EXPENDITURE.

The expenditure budgetted for 1316 Fasli was 4,46,12,084. The accounts show that the actual expenditure was Rs. 4,70,02,472, or an excess of Rs. 23,90,388. This, however, does not give a correct idea of the position. In order to get a true comparison we have to deduct Rs. 28,53,541, the excess under *Purchase of Stock*, Rs. 10,57,119 on account of *Interest*, really a book adjustment corresponding to the adjustment on account of *Berar rent*, and 5,43,033 on account adjustment of advances in previous years not provided for in the Budget. The net result will then be a decrease in actual expenditure as compared with the estimate of Rs. 20,63,305.

The heads under which the expenditure showed noteworthy variations are shown below :—

Heads.			Estimate.	Actuals.	Variations.
Refunds	...	...	6,68,000	6,08,033	— 59,967
Compensation	...	...	6,04,500	5,28,129	— 76,371
Land Revenue	...	...	29,40,872	30,51,416	+ 1,10,574
Customs	...	...	6,19,050	5,96,558	— 22,492
Forest	...	...	2,24,150	1,91,881	— 32,269
Stamps	...	...	87,900	74,749	— 13,151
Registration	...	...	48,800	56,005	+ 7,205
Mint	...	...	11,22,100	8,19,296	— 2,73,104
General Administration	..	...	15,61,528	15,27,236	— 34,292
Courts of Law	..	...	8,09,800	7,63,636	— 46,164
Jails	...	...	4,67,040	4,42,883	— 24,157
Police	...	...	31,81,500	30,71,218	— 1,13,252
Education...	...	...	7,53,384	6,99,397	— 53,987
Medical	..	...	7,51,160	6,28,712	— 1,22,448
Mansub	...	...	13,50,000	13,26,838	— 23,162
Rusums	...	...	7,90,000	7,01,478	— 88,522
Pensions	...	...	9,99,500	10,52,005	+ 52,505
Nazm Pensions	...	..	2,00,000	29,152	— 1,70,848
Special allowances	...	...	2,15,100	2,29,030	+ 13,930
Religious & Charitable Grants.	..	...	7,31,900	6,26,771	— 1,05,129
State Receptions & Entertainments	...	...	1,07,400	1,90,952	+ 83,552
Printing	..	..	77,500	50,082	— 27,418
Miscellaneous	...	...	2,51,116	2,21,308	— 29,808
Settlement of Old State Debts	..	...	15,50,000	19,11,191	+ 3,61,191
Irrigation, P. W. D.	...	..	50,00,000	40,60,313	— 9,39,687
Military	...	..	62,49,684	58,12,314	— 4,37,370

<u>Refunds.</u>	The decrease under <i>Refunds</i> is attributable to arrears of <i>Jagirs and Villages under attachment</i> , not being refunded to the extent anticipated when framing the estimate and it would have been still more marked but for the fact that there was an increase of <i>Excise refunds</i> of 68,000.
<u>Compensation.</u>	That under <i>Compensation</i> is due to the provision for <i>Abkari Compensation to Jagirdars</i> for closing of shops in the vicinity of Secunderabad not being fully used up by the Revenue Department.
<u>Land Revenue</u>	The savings under <i>Land Revenue</i> which arose from vacancies and acting appointments in the <i>District establishments</i> were more than counterbalanced by disbursements to village officials under <i>Unstbund</i> , which increased with the increased collection of revenue.
<u>Customs.</u>	Owing to the non-entertainment of the full sanctioned <i>Establishment</i> there was a saving under <i>Customs</i> .
<u>Forests.</u>	A similar reason accounts for the decrease in the expenditure under <i>Forests</i> .
<u>Stamps and Registration</u>	Large savings under <i>Supplies and Stores</i> explain the savings under <i>Stamps</i> . The increase under <i>Registration</i> is formal and was due to the introduction of salaried Registrars in the City in place of Registrars who were paid by fees.
<u>Mint</u>	A considerable portion of the decrease arose from transferring the grant of 1,45,000 for <i>Extension to Mint buildings</i> from "Mint", to the appropriate head "Public Works." There have also been savings in the expenditure under this head in respect of <i>Purchase of Dead Stock, Recoinage of silver and Overtime Allowance</i> .
<u>General Administration.</u>	The chief decreases under General Administration occurred owing to the vacancy in the appointment of the <i>Military Moin-ul-Maham</i> , and savings in the <i>Judicial Secretary's Office</i> and in the <i>Accountant General's Office</i> and in respect of <i>Tahzir of Raja Sheoraj</i> and under <i>Debt Commission</i> . Against these had to be set an increase in the <i>Revenue Secretary's Office</i> on account of the payment of the full salary to the Joint Secretary.
<u>Courts of Law</u>	Vacancies account for the savings in <i>Courts of Law</i> .
<u>Jails</u>	The decrease in expenditure on Jails occurred in the Hyderabad, Gulbarga and District Jails, on account of <i>Prisoners' Rations</i> . The <i>Reserve</i> of 25,000 remained unused. Increases in Warangal, Nizamabad and Aurangabad Jails largely counteracted the effect of these decreases, leaving a net saving of 18,480.
<u>Police</u>	The decrease in the expenditure on the <i>Police</i> is attributable to vacancies remaining long unfilled, fines and desertions, notwithstanding an excess of expenditure of Rs. 50,000 under <i>Village Police</i> .
<u>Education.</u>	The decrease in the Educational expenditure was partly due to the selection of Scholars for <i>European and Asiatic Scholarships</i> not being made until half the year was out, and partly to the grant

for the reorganization of the *Engineering School* not having been spent. There was also a saving (3000) in *Scholarships* in the *Madras-i-Alia*.

Under the head *Medical* a large part of the allotment for *Plague Measures* remained unspent, and there was a saving also in the *Purchase of European and Country medicines*. The decrease would have been still greater but for the purchase and repair of *X Ray Apparatus* and the *Reserve* for reorganization, 30,000, remaining unspent. *Medical*

The decrease under *Mansabs* was due to the amalgamation of the special *Mansab Establishment* with the general Establishment of the Accountant General's office and to estimates of *Payments to Mansabdars* having been framed not only with reference to the full *Taqarrur* but also to arrears which were met from savings. *Mansabs*

The large savings under *Rusums* were due to the Revenue Department not having paid off the arrears for which full provision is made year after year. *Rusums*

The increased expenditure in *Pensions* is due to the provision made for disbursement of new pensions proving inadequate. *Pensions*

The scheme for pensioning off large numbers of *Nazm* came into force late in the year and the greater part of the allotment, therefore, remained unspent. *Nazm Pensions*

The chief cause of the increase was the transfer of the *Intiyazis of the late Anwar Khan* (16,000) and *Allowances transferred under the Nazm reduction orders*. *Special Allowances*

A large sum of the grants for religious and charitable purposes remained unspent. *Religious and Charitable grants*

The increase under *State Receptions* is due to charging to the year under review a portion (29,000) of the expenditure on account of the *Reception of His Royal Highness the Prince of Wales* in the previous year, as well as the amount spent on *His Excellency the Viceroy's Reception* (64,000), to the accounts of 1316 Fasli. The total expenditure recorded up to the end of 1316 Fasli, on His Royal Highness the Prince of Wales' Reception came to 10,04,761. *State Receptions*

The grant made for the English press, for the *Purchase of type, machinery etc.*, and the *Reserve* remained unused. *Printing*

Under *Miscellaneous* savings occurred under *Printing of Civil List* (4,000), *Fees to Pleaders* (13,000) and owing to a portion of the grant under *Reserve* (37,000) not being spent. There was an increase in *Loss by Exchange* (35,000). *Miscellaneous*

The increase of Rs. 3,61,191 in the *Settlement of Old State Debts* is partly due to adjustment of payments made in the previous year in the accounts of 1316 Fasli. The excess under this head would have been over 7 lakhs but for the fact that the 4½ lakhs provided for settlement of Debt Commission cases remained unused and a sum of Rs. 1,67,000 which did not appear in the original Budget was employed in the redemption of Railway Shares held by Nawab Sultan-ul-Mulk. *Settlement of Old State Debts*

Public Works.

The large savings in Public Works expenditure in the Irrigation and General Branches calls for special notice. In the Irrigation Branch, the lapsed grants amounted to over 7 lakhs, and in the General Branch to over 2 lakhs.

Irrigation.

In the Irrigation Branch there were savings of 14,000 on account of *Establishment*, 32,000 in the *Executive Staff*, 7,000 on account of *Instruments* and 4,000 on *Mahratwara survey*. There was a saving of 5,86,000 under *Works*, 3,34,000 being under *Original works*, 2,27,000 under *Repairs* and 25,000 under *Maintenance*.

General branch.

In the General Branch, the savings under *Works* amounted to 2,27,000 of which 2,11,000 were under *Original Works*, and 16,000 under *Repairs* and *Maintenance*. There was a reduction under *District Establishment* and *Purchase of drawing materials* counterbalanced by an increase in the *Office of the Superintendent Engineer, &c.*

Military

The largest item in the decrease of Military expenditure is obviously under Irregular Troops owing to the Takhfif orders, the reductions in the *Rissalnikhās* being 3,19,200, *Imtyazis under Reduction*, 28,000, *Minors* 14,000, and *Nizam Mahboob* 14,000. On the other hand, for the same reason there was an increase of 5,000 under *Shikargah*. The next considerable savings were under *Imperial Service Troops*, (nearly 42,000), of which 15,000 was on account of *Mobilization charges* and 9,000 *Transport charges*. The only increases that call for mention are, 6,600 on account of full pay to the *Secretary*; 22,000 for the *Purchase of muskets* for the Regular Troops; and an increase 10,000 in the cost of the *Feed of horses* of the Regular Troops.

Adjustment of drains of previous year

No provision could be made for this in the Budget estimate. Rs. 5,40,000 were adjusted during the year on account of advances made for the construction of the Saifabad Palace.

PART II.

COMPARISON OF BUDGET WITH REVISED

ESTIMATES OF 1317 F.

A statement giving the principal variations in the Revised estimates is appended to this part.

It is only necessary to glance cursorily at the Revised estimates as under the present arrangements for preparing them they are of little use either as a measure of gauging the Actual receipts and expenditure during the year or as a help to forecast the financial requirements of the succeeding year. In several cases, either the Budget figures are repeated with slight modifications as Revised figures or some more or less conjectural figure is given. A more efficient system of Revised estimates cannot be expected till the attempts that are being made to ensure a prompt and accurate transmission of figures from the districts

to the Accountant General, take effect and are intelligently assisted by the co-operation of the district officers and the respective Secretariats. The Financial Department has at the time of preparing Revised estimates only the figures of the first six, or at the most, eight months of the year to go upon. These, it need hardly be said, are of little use in judging of the receipts or expenditure during the second half of the year. As regards receipts, those during the first six months do not stand in any constant ratio to the receipts in the second half of the year, while as regards expenditure the tendency of the large spending departments is to postpone a greater part of their expenditure to the second half of the year. The figures, too, come to the Financial Department too late to allow of any correspondence or personal discussion with the respective departments preliminary to the preparation of the Financial Statement. In order to enable the different departments to revise their estimates in the light of facts that may be available after the date fixed for the submission of their first estimates, the Financial Department had issued a circular just before the time fixed for the preparation of the Budget, suggesting that they may send up any modifications that may be necessary, but this has not been taken advantage of by any of the departments except Forests.

RECEIPTS.

The total Estimate of receipts for 1917 was Rs. 4,91,05,700 and the Revised figures were Rs. 4,65,92,300: the decrease thus being Rs. 26,03,400.

The principal heads under which decreases occurred were *Customs* proper (1,76,600), *Salt* (9,600), *Octroi* (30,000), *Post-Office* (1,80,800), *Mint* (25,22,000), whilst the main increases were under *Land Revenue* (2,47,000), *Abkari* (82,000), *Forests* (1,11,000), *Stamps* (53,000), *Miscellaneous* (65,000), and *Railways* (15,000)

The decrease under *Customs* proper was mainly due to the falling off under *Exports*, whilst that under *Post Office* was due to non-introduction of *Service Stamps* during the year although provision for the same was made in the estimates. Under *Mint*, the falling off was chiefly due to suspension of silver operations from bar silver.

Taking now the increases, that under *Land Revenue* occurred mainly under *Ryotwari villages* (2,00,000), and *Villages under attachment* (45,000). It may be remarked that the agricultural conditions prevailing at the time of framing the Budget make it difficult to arrive at even an approximately correct figure, and as it would appear that the actual collections during the first six months of the year were comparatively larger, the higher revised estimate appears justifiable.

The increase under *Abkari* was chiefly due to the administration of Medak district having been brought under *Amani*; that under *Forests* to increase in sale of timber owing to better arrangements for regulating felling of trees for fuel; that under *Stamps* is made up of increased sale of Revenue and Judicial stamps, Process Service stamps

and Stamps supplied to Jaghirdars. With regard to this head it may be noted that the Budget estimate for 1317 was 9,55,000 which was placed at a higher figure than that for 1316 (3,10,100), owing to improvement in Stamp Administration generally. The higher estimate has not only been justified but there has also been a further improvement to the extent of Rs. 53,000.

The increase under *Miscellaneous* was due partly to the rate of official exchange having been raised for account purposes from 116 to 116-10-8 and partly to the facilities the Government have given for paying Government dues like Land Revenue in Halli by allowing them to exchange B. G. Rs. in district treasuries at the rate of 115 H S. Small but interesting items of increase were Interest on account of additional Promissory Notes under *Interest*, Law Class Receipts, under *Education* and income from Government Bungalows under *Public Works*.

EXPENDITURE.

The net decrease under expenditure is about 17 lakhs and would have been accounted for entirely by the reduction in the Revised estimate (17 lakhs), which the Finance Department has been obliged to make under Public Works on account of the lapses that are certain to occur at the end of the year in the large Budget grants that were made to this Department in the beginning of the year. The provision, however, under *Purchase of Stock* has had to be increased by 17 lakhs due principally to the formation of a Famine Reserve of 50 lakhs. Thus there still remains a decrease of 17 lakhs to be accounted for.

Owing to non-introduction of *Service Postage Stamps* during the year none of the total provision of 4½ lakhs made on that account was used under the different service heads. A similar provision has been made for the next year when it is expected to be utilised.

On the other hand, another item which runs through the accounts of all the Departments, *Grain Compensation for dearth of provision*, was not budgetted for but it is estimated that Rs. 2,75,000 will have been spent under this head by the end of the year. Scarcity also accounts for increase of 21,000 in feed of horses under *Military*.

About 2½ lakhs of decrease under *Mint* is due to suspension of operations of Rupee coinage and consequent reduction in Establishment (34,000) in Purchase of Raw materials (1,43,000) and of Dead stock (46,000) and Assay Fees (12,000); about 3½ lakhs to the non-utilisation of the Reserve grant of 3 lakhs made for reorganization of the *Educational Department*; 2 lakhs to savings on account of pay of Officers, Establishment, Bhatta and Purchase of Tents under *Land Revenue* (40,000) the remainder under that head being made up of savings in *Service Postage* (Rs. 1,50,000); about 1½ lakhs on account of savings in Salaries and Bhatta of the *Police force* owing to non-employment of the full sanctioned strength; about 1½ lakhs, under *Military* owing to reductions in Irregular troops and amalgamation of the Brigade offices

against an increase of 68,000 owing to the addition of a Fourth Squadron to the Imperial Service Troops; about one lakh decrease is due to the provision for *Settlement of old debts* not having been fully utilised; about one lakh again under *Law and Justice* owing to savings in Salaries and bhatta of officers and establishment.

Under *Printing* the Reserve grant for the extension of the English Jail Press has not been utilised.

Under *State Receptions and Entertainments*, a provision of 2 lakhs had been made in connection with the Viceregal Visit, of which nearly 1½ lakhs were spent leaving an unexpended balance of Rs. 75,000. There has also been a saving in Plague to the extent of Rs. 30,000 and of an equal amount under *Medical Reserve*. There was a decrease of 26,600 under *General Administration*, the increase due to the pay on account of the newly created office of Financial Secretary and of the whole-time Secretary to the Debt Commission being more than counterbalanced by savings in the Accountant General's office, and His Excellency's tour expenses.

Under *Miscellaneous* there has been an increase of 1 lakh on account of donation to the Indian Famine Charitable Relief Fund generously sanctioned by His Highness in view of the distress in Northern India and settlement of old Famine outstandings.

The Budget estimate under *Purchase of stock* for 1917 was 35,83,000 and provided for the purchase of 20 lakhs Government Promissory Notes for the Kaldar Reserve and £68,000 worth of Railway debentures. Instead of the purchase of 20 lakhs for the Kaldar Reserve, Government have purchased 30 lakhs B. G. for the Famine Reserve, to which they have transferred 20 lakhs B. G. from the General Reserve, thereby bringing it up to 50 lakhs. The General Reserve also has received an addition of 2,91,000 B. G. of Promissory Notes during the year. All these purchases were made at a very favourable rate both in the open Market and tendering for the new loan issued by the Government of India, the rates obtained being between 95-6 and 96-3 per hundred. The purchase of these additional Promissory Notes of the face value of 12,84,000 B. G. account for an increase of 14 lakhs out of 17 lakhs under Revised. The remaining 3 lakhs is on account of purchase of £25,000 of stock of the Metro Gauge for £21,375 only.

RECEIPTS.

Major Head.			Budget 1317 F.	Revised 1317 F.	Variation + or -
Land Revenue	...	...	2,30,00,000	2,32,47,000	+ 2,47,000
(a) Customs	...	...	60,00,000	58,23,400	- 1,76,600
(b) Salt	...	...	9,10,000	9,00,400	- 9,600
(c) Octroi	...	..	90,000	60,000	- 30,000
Abkari	...	...	52,00,000	52,82,000	+ 82,000
Forests	.	...	7,64,000	8,75,000	+ 1,11,000
Stamps	..	...	9,56,000	10,09,000	+ 53,000
Post Office	...	...	6,62,190	1,81,300	-- 4,80,800
Mint	...	..	26,14,000	91,100	-- 25,22,900
Miscellaneous	...	...	2,52,000	3,17,000	+ 65,000
Railways	...	...	23,44,700	23,90,700	+ 46,000

EXPENDITURE

Major Head.			Budget 1317 F.	Revised 1317 F.	Variation + or -
Land Revenue	...	..	31,85,300	29,75,800	- 2,09,500
Mint	...	..	6,62,700	2,95,300	- 3,67,400
General Administration	..	...	16,49,200	16,12,600	-- 36,600
Police	...	...	32,61,100	30,83,800	- 1,77,300
Education	...	..	10,57,100	7,13,900	- 3,43,200
Medical	...	...	7,77,800	7,02,500	- 75,300
Minor Departments	..	.	2,66,900	2,55,100	- 11,800
State Receptions	.	...	3,17,500	2,32,200	- 85,300
Miscellaneous	...	...	2,31,200	3,40,400	+ 1,09,200
Settlement of old State Debts	..	...	12,09,700	10,98,700	- 1,11,000
Irrigation & P. W. D....	...	...	64,45,100	47,14,000	- 17,31,100
Military	...	...	60,00,985	58,81,000	- 1,19,985
Purchase of Stock	...	...	35,83,000	52,83,000	+ 17,00,000

PART III.

COMPARISON OF BUDGET ESTIMATES OF 1318 WITH 1317 F.

Before I proceed to the explanation of the different figures and increases in the Budget statement submitted herewith, I should like to point out, as Mr. Casson Walker did in his last Budget Note when working out the State balances, that our Budget includes in its totals certain items which should be excluded in order to ascertain the true condition of our finances independently of extraneous or temporary influences,—to ascertain, in other words, how far our normal revenues are elastic and at what rate our normal expenditure is progressing. The items which I think, should be thus excluded are these :—

(a) The *Berar rent* of 25 lakhs B. G. per annum which is shown under Receipts and out of which 15 lakhs are adjusted partly as *Interest* and partly in *Settlement of Old Debts* on the expenditure side leaving a net balance of B. G. 10 lakhs a year to Government.

(b) *Purchase of Stock* on the expenditure side is really no expenditure at all but an alteration of the form in which our cash balances are held. These purchases of stock are made either from the *Profits on Coinage* and go to form the Kaldar Reserve, or from the accumulations of the surpluses which we are having for some years past and which go to form either our General Reserve or Special Famine Reserve or the Reserve we have built up to pay off His Highness' Promissory Notes which were issued 10 years ago and which will become due 10 years hence.

As *Purchase of Stock* is excluded, the *Profits on Coinage* which appear under *Mint* as part of the Mint receipts and from which, as already stated, a considerable portion of the purchase of stock is effected, and also the *Adjustments on account of Coinage Operations* which appear as part of Mint expenditure under *Mint* on the expenditure side should also be both excluded.

(c) There are two heads with the same designation both on the receipt and expenditure side termed "*Advances on account of previous years*" and "*Suspense Account.*" These and the expenditure under "*Settlement of Old Debts*", so far as it does not pertain to the Berar loan above alluded to, should also be excluded in any estimate of our normal financial position.

(d) Lastly, there are the figures on account of *Railways* on both sides of the account. The working of the Railways is actually outside the general administration of the State and thus the inclusion of the total net earnings on the receipt side and of the total amount of dividend payable to the shareholders from the earnings on the expenditure side serves only to exaggerate our receipts and expenditure. To avoid this exaggeration, only the balance, after deducting the expenditure from the receipt figures, should be taken into account and shown separately.

I propose, accordingly, in this note throughout to give always first the figures after making the subtractions I have indicated above, and then take these heads themselves so as to tally them with the figures of totals shown in the Budget.

After making the deductions noted above the figures for 1316 F., 1317 F., and 1318 F. stand as follows:—

	1316.			1317.		1318.
	Budget.	Revised.	Actuals.	Budget.	Revised.	Budget.
Receipts ...	3,93,28,610	4,20,18,319	4,10,91,466	4,13,51,000	4,11,98,600	4,21,87,100
Expenditure	3,59,75,984	3,46,94,300	3,36,46,423	3,79,72,102	3,18,24,800	3,87,58,400
Surplus ...	33,52,616	73,24,040	1,04,45,013	33,78,898	63,74,800	33,88,700

A glance at the above table brings out the tendency to under-estimate receipts and over-estimate expenditure in all the departments. A comparison of the Budget, Revised and Actuals for 1314 and 1315 Fasli, also leads to the same conclusion. In the revised estimates the surplus generally goes up by between 30 and 40 lakhs, while in the final Accounts it is still further increased by about 25 and 31 lakhs. In the circumstances, therefore, though the receipts from *Land Revenue* for 1318 Fasli are increased by 10 lakhs, the estimated surplus of nearly 34 lakhs will probably increase in the accounts to between 75 and 80 lakhs, if the season does not prove unfavourable. It will also be seen that the budgetted surplus for 1318 is nearly the same as that budgetted for 1317, though both receipts and expenditure are taken at somewhat larger figures.

RECEIPTS.

Variations occur in the Budget estimates for 1318 Fasli as compared with the Budget for 1317, in the following heads. In accordance with the practice in previous years, comparisons are made with the Budget figures and not with the Revised of the previous year.

	Budget 1317 F.	Budget 1318 F.	Variation.
Land Revenue ...	2,30,00,000	2,40,00,000	+ 10,00,000
Customs ...	70,00,000	64,00,000	— 6,00,000
Excise ...	52,00,000	52,90,000	+ 90,000
Opium ...	5,37,000	5,63,000	+ 26,000
Forests ...	7,61,000	8,80,000	+ 1,16,000
Stamps ...	9,56,000	10,10,200	+ 54,200
Interest ...	15,34,100	16,00,000	+ 65,900
Irrigation & Public Works..	82,000	1,25,000	+ 43,000

The increase of 10 lakhs has been made by the Revenue Secretary in view of the actuals of 1316 Fasli under *Ryotwary villages* and *Villages under attachment*. The actual income upto the end of Tir 1317 in his books is already 2,36,00,000 and, therefore, in expectation of a favourable season, the estimate for 1318 has been raised to 2 crores 40 lakhs. The actuals in 1316 were $2\frac{1}{2}$ crores, but as this amount included a considerable sum on account of arrears of revenue it is not deemed safe to raise the estimate higher. *Land Revenue*

There is a reduction of 6,00,000 in the estimated revenue. The Revenue Department has based this estimate on the average of the last five years, which is 63,88,000, and also on the fact that the actual income for eight months upto the end of Tir was 40,39,882 and the income for the last four months of 1316 Fasli, was 15,61,896 which taken together come to a little over 65 lakhs. The accounts for 1316 were over 75 lakhs. *Customs*

The increase of 90,000 under this head is due to the Melak district having been brought under the *Amani* system. *Excise*

In the last five years 1312 to 1316, 1500 boxes of opium have been imported, giving an average of 300 per annum, on which the pass fee at 700 B. G. per chest is 2,44,000. The other increase is on account of contract for *Sale of Opium*. *Opium*

There is an increase of one lakh under *Forests managed by forest officers*. It is justified by the Forest Department by its actual receipts, 5,52,503, upto the end of Khurdad. The receipts for the remaining five months are expected to complete the 8 lakhs. *Forests*

Of the increase under this head, 30,000 is expected to accrue under *Revenue and Judicial Stamps* and 10,000 under *Process Service Stamps*. *Stamps*

The increase under *Interest* is mainly from *Government Promissory Notes* and is due to the increase on the following additions to investments :— *Interest*

- (a) 30 lakhs B. G. which have been purchased to make up a total of 50 lakhs as a reserve against famine, the remaining amount being obtained by ear-marking 20 lakhs out of the Promissory notes we had already as a General investment.
- (a) 2,94,000 B. G. Promissory Notes which have been purchased to make up the General Reserve of 3 lakhs.
- (c) 15,26,100 B. G. the Sinking Fund made last year for the redemption of His Highness' Promissory notes.
- (d) £93,000 Railway debentures.

The interest on the floating balances in the Bank has been taken at 5 lakhs notwithstanding their present diminution for the purchases above referred to and the 50 lakhs that will be paid off towards the Berar loan.

Nuzarana.

It is of interest to note that a decrease is budgeted for under this head in place of the increase last year, as the practice of auctioning unclaimed watans has been stopped.

Irrigation and
Public Works.

The increase under this head is chiefly due to an increased estimate on account of the toll tax which has been raised from 50,000 in 1317 to 85,000 in 1318. In view, however, of the difficulties that have been experienced in toll tax collection it is very doubtful whether this anticipation will be realised.

EXPENDITURE.

The total estimated expenditure for 1318, excluding the heads mentioned in the opening paragraph, is Rs 3,87,53,400 as against the Budget estimate for 1317 of Rs. 3,79,72,102 or an increase of 7,81,298. The principal variations are given in the following statement.

	Budget 1317 F.	Budget 1318 F.	Variations.
Refunds	6,79,000	6,55,000	—24,000
Assignments and Compensation ...	6,23,000	5,80,800	—42,200
Land Revenue	31,85,300	32,65,800	+ 80,500
Customs	6,68,100	7,51,400	+ 83,300
Excise	93,400	1,27,000	+ 33,600
Forest	2,62,700	2,68,800	+ 6,100
Stamps	74,600	88,500	+ 13,900
Mines	9,700	23,700	+ 14,000
Interest (other than on Berar loan) ...	3,39,317	3,89,300	+ 49,983
Post Office	3,64,200	4,25,200	+ 61,000
Mint (other than Loss on Coinage) ..	4,97,700	3,04,700	—1,93,000
General Administration ..	16,49,200	17,61,600	+ 1,12,400
Law and Justice	8,58,700	8,85,300	+ 26,600
Jails	5,21,500	4,86,800	—34,700
Police ..	32,61,100	33,21,000	+ 59,900
Education	10,57,100	10,00,000	—57,100
Medical	7,77,800	8,08,900	+ 31,100
Minor Depts	2,66,900	2,81,500	+ 14,600
Mansabs	13,41,000	14,02,000	+ 61,000
Rusums	7,90,000	7,73,000	—17,000
Pensions	12,41,000	13,26,000	+ 85,000
Religious and Charitable Grants ..	7,10,800	6,90,100	— 20,700
State Receptions	3,17,500	1,19,000	—1,98,500
Irrigation and Public Works ..	64,45,100	67,47,300	+ 3,02,200
Military	60,00,935	60,20,000	+ 79,015

The decrease under this head is chiefly of *Refunds* under *Land Revenue*. The Budget under *Land Revenue Refunds* for 1317 is 6 lakhs. The Departmental Secretary's estimate for 1318 was 6,45,000. The Accounts office, on the other hand, have estimated 5 lakhs, and although that estimate is fair enough in view of the average for the last five years and the actuals of 1315, I have estimated it at 5½ lakhs, as a mean between the two estimates, which accounts for the decrease under this head.

The decrease is chiefly due to the amount of arrears which was included in 1316, not being required, and it would have been greater but for the fact that the Aurangabad and other *Cantonments* *excise contracts* have been let for a larger sum, thereby increasing the share payable to the Cantonment authorities.

The increase is due partly to full pay provision for acting *Taluqdars* but mainly to a reserve of 52,000 for the creation of an *Irrigation Settlement Department* which will be responsible for :—

- (i) the preparation and accuracy of all revenue estimates for all new proposed Irrigation works ;
- (ii) the bringing under irrigation of all lands under tanks newly constructed or restored ; and
- (iii) the submission of accounts showing the annual results of completed Irrigation projects.

The creation of this department is the outcome of a unanimous resolution of a Committee consisting of Messrs. Casson Walker, Dunlop, Muraj, Rai Murlidhar, Mir Ahmed Ali and Hlydari that had been appointed to consider certain Irrigation questions raised in paras 1 to 7, part II-B of Mr. Walker's last Budget note.

The increased provision is intended for the new scheme sanctioned for the reorganization of the Customs Department.

The increase is due to the appointment of *Abkari Jaghir Commissioners* and the extension of *Amani* in the Medak district.

The increase represents the increase in the pay of *Assistant Conservators of Forests* under the re-grading sanctioned last year.

Purchase of Machinery (7,481), *Travelling Allowance*, (not provided last year) for the Inspector General (1,500) and *Motor Car Charges*, account for the increase.

The increase is due to the appointment of a *Mining Engineer*, which has been sanctioned by His Highness both for maintaining watch over the various mining companies and for collecting information as regards the mining resources of His Highness' Dominions, his other bye duties being to supervise the cutting of stone round about Hyderabad with a view to securing that no mischief is done to the hill sides and also for inspecting occasionally the machinery and in particular the boilers of the larger cotton presses in the State.

Interests

The increase of Rs. 30,000 is on account of the payment of *Interest on His Highness' Promissory Notes* to Nawab Nasib Yawar Jung.

Post Office

The increase is due partly to the increase in the pay of the *Post Master General*, consequent on his promotion in the British service, and to the opening of new *Post Offices*, but mainly to a *Reserve* (60,000) provided for the introduction of the Money Order Scheme which has recently been sanctioned by His Highness for 200 *Post Offices* in the Dominions.

Mint.

The decrease is in anticipation of reduction in coinage operations and occurs under the following heads; *Purchase of Miscellaneous articles* (96,163), *Purchase of Dead Stock* (39,420) and *Assay fees* (5,000). There is an increase of 6,000 on account of *Mint Master* on higher pay.

General Administration.

The principal increases are on account of the following:

(a) Increase in the salary of the *Assistant Minister, Finance*, and the appointment of a *Financial Secretary*;

(b) The sanction of certain allowances from the pay of the *Peshi Muntazim* of the Assistant Minister, Police Department, which appointment is now in abeyance;

(c) Reserve for the reorganization of the *Judicial Secretariat Establishment*;

(d) Increased pay sanctioned to certain members of the *Private Secretary's Office* by His Highness;

(e) Increase in the *Accountant General's Office* :—

(i) On account of the extension of the Local Audit scheme under the *Examiner of Accounts* which, during the six months it has been under operation, has proved eminently successful in bringing to light grave irregularities and defalcations.

(ii) On account of the *Audit of money orders* necessitated by the introduction of the Money Order system in His Highness' Post Office; and

(iii) On account of increased establishment sanctioned by His Highness for the *Public Works Audit Branch*;

(f) Provision for the full pay of acting *Subadars* : and

(g) *Carriage allowance* to members of the *Legislative Council* that has been recently sanctioned.

Courts of Law.

The chief increases are an account of full pay for Acting *Judges of the High Court* (13,200); *Police pleader* (3,600); sanction for a fourth *Judge of the City Court of Small Causes* (6,170) and new *Munsiff's Courts*

The decrease is accounted for by reductions in the grant for *Prisoners' Rations* in Hyderabad Jail, by the omission of the special provision of last year for *Purchase of Dead Stock* (13,700) in Gulburgah, and (1,000) in Aurangabad Jails and the elimination of the *Reserve* (25,000,) provided last year for the reorganisation of the Department, as the increased salaries have been budgetted for in the respective detailed heads. A *Reserve*, however, of 5,000 has been made to provide for unforeseen demands and applications that have come too late for detailed inclusion in the Budget. Provision has also been made for the pay of an *Instructor of Industries* in Jails and Technical Schools, from whose services considerable improvement in our Jail manufactures is expected.

The increase under *Police* is due to the following reasons :—

- (a) Rs. 20,000 has been set apart as a reserve for bettering the pay and prospects of the *City Police*, so as to attract a better class of men to the superior ranks of this very important branch of the Public Service and of giving at least a living wage to the rank and file. The State, I think, must look forward to a further increase in this expenditure in the near future, as the *City Police* stands in need of a thorough re-organisation not only as regards pay but also with regard to numbers, mode of recruitment and constitution and the whole subject, in my opinion, should be referred to a Committee specially appointed for the purpose ;
- (b) the increase in the *District Police* is due to increase in the pay sanctioned to the *Deputy* and the *Assistant Inspector-General*, and the expansion of the *Police Training School* (12,000) and ;
- (c) increased payments to *Village Police* on account of increased land revenue.

The decrease is apparent only ; the last Budget estimate included a reserve of 3 lakhs the whole of which remained unused. The Finance Department was of opinion that a reserve of one lakh was ample for any expansion of the Educational Department which Government could be expected to sanction in the course of a single year and it has been justified by the experience of last year. The decrease in the estimate this year is really owing to the decrease of $1\frac{1}{2}$ lakhs in the *Reserve*. The detailed provisions, showing really an increase of $1\frac{1}{2}$ lakhs over the accounts of 1316 and the revised of 1317, include 4,500 for increased establishment for the *Director's Office*, a net increase of 15,798 for re-organisation of the *Nizam College*, and *Madrasa-i-Ahla* ; 24,140 for Middle Schools, 11,886 for *Normal Schools*, 18,000 for *European and Asiatic Scholarships*, 2,000 for *House-rent for District Schools*, and 2,000 on account of *Translations* from French and German writers on Oriental literature and philosophy. The Reserve of $1\frac{1}{2}$ lakhs in the Budget will more than cover any development during the year in the Educational system, which the proposed Expert Adviser may have time

and opportunity of suggesting, after a careful enquiry into the whole system and into local conditions. Vitally important as educational development is, education is perhaps the one department where progress must be deliberate and where hasty action will result eventually in more harm than good.

Medical

The increase is due to the appointment of (a) full time *Director* and *Deputy Director* (45,732) and (b) increased *Establishment* charges and *Purchase of Medicines &c.*, for the Afzul Gunj and Victoria Zenana Hospitals etc., (15,527), counterbalanced by a decrease (20,070) the provision for *Measures against Plague*.

Minor Departments.

The increase is due to an enhanced provision (53,012) on account of the *Director* and *Establishment* of the *Nizamiah Observatory* sanctioned by His Highness. Among the work proposed to be undertaken by the Observatory is the preparation of the *Astro-graphic Chart* in co-operation with 17 of the principal Observatories of the world, in addition to ordinary Meteorological work; and it is also proposed to establish a scientific Workshop that would be a means of training promising youths of these Dominions in repairing delicate scientific instruments. A considerable portion of the increased expenditure on these departments is covered by the reduction of 44,000 in the *Stud Department* on account of *Purchase of Stallions*.

Contributions.

The *Contribution to Municipalities* are not fully represented by the grant under this head. Portions of the grant under *Public Works* are employed on *Water-Works* and *Drainage* schemes in the Municipalities of Hyderabad and Chaderghat and are, therefore contributions to Municipal expenditure. The appointment of a *Sanitary Engineer* for the Hyderabad Municipality has been recently sanctioned by His Highness and in the beginning, at any rate, the cost will fall entirely on General Revenues.

Mansabs

An increase under this head requires special notice, as ordinarily there should be a decrease from year to year under the operation of the rule of a reduction of 25 per cent with each succession. At present, however, it is counteracted by the transfer to *Mansab Intyazis* of the time of Salar Jung I, whose pay used to be debited to *Irregular Troops*. There is an increase of 29,000 on this account. The other increases are explained by the provision of 32,000 on account of arrears. That there has been a steady decrease of Mansabs under the 25 per cent rule will be apparent from the following figures: Mansabs at the beginning of 1314 on the roll including Ivaz-i-Talab were 1,29,822 a month; in the beginning of 1315, Rs. 1,38,233; in the beginning of 1316, Rs. 1,24,650; and in Sharewar 1317, Rs. 1,26,478 or about 11½ lakhs per annum. The Budget has been fixed at 13,32,000 as lapses and suspenses are expected to provide the necessary savings.

Rusums.

This decrease is mainly due to the transfer of certain Rusumdars to Sarf-i Khas Customs.

Pensions

The increase is due to the introduction of the fifty five year rule and to a prompt disposal of pending cases of pension. The pen-

sions at the time of framing the Budget amounted to 7,81,910 per annum. A reference to the past increases under *Services pensions* showed that in 1316 Fasli, Rs. 1,00,000 per annum, and in 1317 Rs. 85,000, were sanctioned. It is expected that the rash due to the fifty five year rule will be over by the end of this year, and therefore an increase of 60,000 on account of new pensions, less 20,000 savings by lapse, is budgetted for. The *Pensions for specified and limited periods* are gradually decreasing; the estimated decrease during the current year being Rs. 3,000. The provision for *Nazm pensions*, Rs. 50,000, has been repeated, the transfers already made amounting to Rs. 39,836 per annum.

The decrease is chiefly due to the *Yeomials* chargeable to the Sarf-i-Khas being excluded. *Religious and Charitable Grants*

The decrease is due to the dropping out of the provision made in the last Budget for *His Excellency the Viceroy's Visit*. *State Receptions*

The total grant budgetted for next year is Rs. 67,47,300 out of which 47,300 is for the *Secretariat*, 31 lakhs for the *Irrigation Branch* and 36 lakhs for the *General Branch*. *Irrigation and Public Works*

The *Secretariat* grant is practically the same as last year's. *Secretariat*

The *Irrigation* grant is also exactly the same as that of last year. In the details, however, there are several changes; but they follow the recommendations of the Public Works Authorities except in the following respect :— *Irrigation*

The Budget for 1317 F. had provided for the payment of 5 lakhs for the *Repairs of tanks under the New Scheme*. Of this amount, it seems unlikely that more than one lakh will have been paid by the end of the current year. The progress so far made has been extremely small and the Revised estimate for 1317, 3,50,000, under this head cannot be worked up to. On the basis of this estimate the *Irrigation Branch* asked for a provision of the balance, 1,50,000, in the Budget for 1318, but for the reason given above, it has been thought necessary to provide a grant of 4 lakhs. The provision of this larger amount has been made by placing the Reserve for *Irrigation* at last year's figure (1,25,000) instead of at 1,85,000 which the Department had proposed, and making reductions amounting to 1,86,000 under *Works* of which 67,000 is under *Original Works* and 90,000 under *Repairs* both awaiting Sanction whilst 28,000 is the net reduction in the lump sum grants for *Maintenance*. Due provision has been made in the Budget to meet extra expenditure for *Bhatta* and *Purchase of tents* under the new travelling Allowance Rules. The following provisions have also been made for carrying out the recommendations of the *Irrigation Committee* to which reference has been made above in connection with the creation of an *Irrigation Settlement Department* :—

- (a) A sum of 40,500 for temporary *Establishment for the collection of Irrigation Statistics*, required to reply to questions 1 to 4 in para 6 of Mr. Walker's last Budget Note;

- (b) A sum of Rs. 10,530 for temporary *Establishment for Survey parties* for Serial Tank restoration scheme advocated in Mr. Walker's Budget Note ;
- (c) Grant of 1,20,827 for *Maintenance of works*; and
- (d) A sum of 30,000 at the disposal of the Revenue Secretary, for *emergent repairs* by revenue authorities of breaches of tanks;

General Branch. The General Branch Budget for 1318 is higher by 3 lakhs as compared with that for 1317. 2½ lakhs, however, have been provided specially for the purchase of a site and erection of the new *Nizamia Observatory*, so that really the increase amounts to 75,000. The Superintending Engineer had framed his estimates at 42 lakhs, but the Finance Department immediately informed him that it could not agree to any increase over the last year's grant which, under *Works*, was exactly double of what it was five years ago and suggested certain lines along which reduction should be made. The reason assigned by the Superintending Engineer for this large proposed increase in the grant, namely, the increased staff sanctioned for the Department, is not one which should operate suddenly to increase, to such a large extent, the outlay on roads and buildings in the very next year, especially when the grant allowed is really 12 lakhs more than what was expected to be actually spent in the previous year. It is necessary in the first place that there should be prepared a comprehensive programme of Works for the whole State, to be systematically carried out in the coming years, and the increased staff would best be engaged in preparing principally such a scheme for one or two years. As regards Roads, what is urgently needed is a careful survey of the country in which should be mapped out the existing roads, and their relative condition, as well as the new roads required and the year in which they would be made, having in view both the railway lines at present running through the State and their proposed extensions. Without such a survey, His Highness' Government have no means of judging of the urgency or otherwise of the making of any particular road, and important connections may come to be overlooked in favour of comparatively minor extensions in the system of road communications. Again, as regards Buildings, there is too much reason to believe that the expenditure is determined not so much by the requirements of the public as by the importunity of one or two Departments. Here again there is urgent need to lay down a definite plan of work. Buildings which are intended to meet public needs, such as Schools and Hospitals, should have always precedence over buildings meant for residential purposes. Then it is to be feared that buildings are sometimes constructed on a lavish scale, without sufficient regard to the requirements, position and mode of life of the probable occupiers. Standard plans should be prepared with these considerations in view. Large buildings, in the City, which may be regarded as monuments of His Highness' beneficent reign, should, of course, be designed by experts with due regard to architectural effect, and expenditure on such buildings will have to be determined by considerations of a different character.

It is for these reasons that it has not been found possible to increase the grant under Public Works, General Branch, to a larger extent than that provided in the Budget. It may be added that, as it is, the grant is 12½ lakhs more than the revised estimate of expenditure for 1317 F. and is only 25,000 less than the final estimate of the Public Works Secretariat. The *Reserve* for the General Branch even after the reduction stand at 2,16,000, of which 1,33,075 is the *Departmental Reserve*, 30,000 is a new *Reserve for works in progress* which could not be completed or paid for before the close of the current year and 53,128 the *Ordinary Reserve* for reappropriations under the power granted to the Public Works Department authorities. With regard to the Departmental Reserve it is satisfactory to note that it shows a reduction of about 5,20,000 in the amount which had been found necessary last year to provide on account of buildings for which no plans had been prepared and which were expected to be undertaken in the current year. As regards the *Ordinary Reserve* of 53,128 it may be observed that the Public Works Department had asked for three separate Reserves.

- (i) 30,000 for arrears of contractors' claims ;
- (ii) 20,000 for appropriations by the Superintending Engineer ; and
- (iii) 20,133 for appropriations by the Moin ul-Maham &c

These separate Reserves have been considered unnecessary and as a matter of fact might perhaps lead to separate appropriations for the same work.

The principal cause of the increase is the creation of a fourth Squadron of the *Imperial Service Troops* (3,18,160). Against this has to be set the large decrease under *Irregular Troops* owing to Nazim reductions, which is expected to amount to 2,31,400. Minor increases and decreases are due to the amalgamation of the *Staff Offices*.

EXCLUDED HEADS.

We now come to the consideration of the figures under the heads excluded in the opening paragraph of Part III of the Budget review. These are :—

On the Receipt side.

	Budget. 1317 F.	Budget 1318 F.	Difference.
Berar Rent ..	29,00,000	29,16,000	+ 16,000
Profits of Coinage ...	26,00,000	26,00,000	..
Railways ...	23,44,700	23,36,000	— 8,700

On the Expenditure side.

Interest on Berar Loan ...	9,37,483	6,26,800	— 3,10,683
Loss on coinage ...	1,65,000	1,65,000	..
Railways ...	19,52,000	21,33,000	+ 1,81,000
Settlement of old State Debts ...	12,09,700	74,27,900	+ 62,18,200
Purchase of Stock ...	35,83,000	26,00,000	9,83,000

Berar rent.

Under this head the small increase in receipts is due to the raising of the account rate of Exchange from H. S. Rs. 116 to 116-10-0 per 100 B. G. Rs. minimal. On the expenditure side, the decrease under *Interest* is due to the repayment of 50,00,000 B. G., of the Berar Loan which accounts for the large increase under *Settlement of Old Debts*.

Profits and Losses on coinage.

The figures on this account have been repeated but it is not at all certain whether coinage operations of silver, on such a large scale as to give a profit of 24 lakhs, will be necessary. So far the rate of exchange in this year has rendered any coinage unnecessary and as there is a large reserve of coin in the Mint it is probable that the increased demand for Hallis in the business season will be met from it.

Railway

Receipts under this head have been taken as in the current year. The increase in expenditure for 1318 is the *Interest on fresh Railway debentures* the issue of which has been sanctioned by His Highness.

Settlement of Old State Debts.

The repayment of fifty lakhs of B. G. Rs. of the *Berar Loan*, equivalent to 58½ lakhs H. S., and larger provision (3,00,000) for *Settlement of claims before the Debt Commission*, account for the increase.

Purchase of Stores.

Provision has only been made to the extent of the amount taken on the receipt side as *Profits of Coinage*, but it is very problematical if these receipts will be realised in the course of the year and, therefore, any corresponding investment made in the Kaldar Reserve. Even if no purchase on this account is made, a considerable portion of the provision may not unlikely be required for the purchase of railway debentures, which His Highness has sanctioned simultaneously with giving sanction to their issue by the Railway Company.

It now remains to consider the effect of these excluded heads on the surplus that has been budgetted for. The latter, as appears above, is expected to amount to 33,83,703. To this must be added a surplus of 2 lakhs on Railways, and the usual 10 lakhs equal to 11½ lakhs H. S. from *Berar Rent*, thus raising our total real surplus to over 47½ lakhs. But the provision for the *Settlement of Old State Debts*, especially the paying off of 50 lakhs B. G., equivalent to 58½ lakhs H. S., on account of the Berar Loan, converts this surplus into a nominal deficit. The figures including the excluded heads stand as under :—

		Budget	Budget
		1317 F.	1318 F.
Receipts	...	1,91,95,700	4,99,89,100
Expenditure	...	4,58,19,283	5,17,06,100
Surplus	... +	33,76,415	17,17,000

A reference to the Statement of Cash Balances, which is appended, reveals the very satisfactory progress that will have, with God's grace, been made by the end of 1318. The year 1317 opened with a cash balance of 4 crores and 77 lakhs and we expect to close the year 1318 with a cash balance of 4 crores and 96 lakhs or an increase of 19 lakhs. The increase under Debt heads amounts only to 11 lakhs, so that there is a clear addition of 8 lakhs to our cash balances on account of surplus of revenue over expenditure. At the same time, we shall have paid off from our Cash Balances 50 lakhs B. Gs. of the Borar Loan, set apart 30 lakhs B. Gs. in Government Promissory Notes to complete the Famine Reserve Fund of 50 lakhs, built up a reserve of over 15 lakhs B. Gs. in Government Promissory Notes for the payment of His Highness' Promissory Notes, augmented the General Reserve by about 3 lakhs Government Promissory Notes, and purchased £ 93,000 of Railway Debentures (= 14 lakhs B. Gs.), all these transactions going to make up a total of over one crore and ten lakhs B. Gs. or one crore and thirty lakhs Mahlabias

Cash balances

The same difficulties to which reference has been made in each successive Note, have been experienced this year in the submission of this Budget Note. The real remedy, in my opinion, lies in advancing the beginning of the Financial year by three months. At present it begins before the date when the Revenue Secretary can satisfactorily frame the estimates of Land Revenue, which is the pivot of our receipts, and the auction sales of Abkari take place; and the estimates that he now submits are more conjectural than they need be and are received so late as to leave but very few days for even the routine processes which have to be gone through between their receipt at the Accountant General's Office and their presentation to the Cabinet Council. Thus, any discussion with the several Departments, which may be necessary on their respective proposals, and which it would be very desirable to have in the interests of correct estimating, is out of the question. I am given to understand that the Public Works Department, too, find that the Financial year begins at present at a very inconvenient season for their operations.

Date of Sub-
mission.

HYDERABAD, }
9th Aban 1317 F. }

A HYDARI,

Financial Secretary.

BUDGET 1318.

His Highness the Nizam's Government.

A.

**General Statement of Accounts and
Estimate of RECEIPTS.**

General Statement of Accounts and Estimates of

No.	HEADS OF RECEIPTS.	Accounts for 1916 Fas 1.	Budget Estimate for 1917 Fas 1.	Revised Estimate for 1917 Fas 1.
1	2	3	4	5
	PRINCIPAL HEADS OF REVENUE.			
I.	Land Revenue ..	2,49,44,123	2,30,00,000	2,32,47,000
II.	CUSTOMS:—			
	(a) Customs ...	64,58,840	60,00,000	58,23,400
	(b) Salt ...	9,98,084	9,10,000	9,00,400
	(c) Octroi ...	66,705	90,000	60,000
	<i>Total II.—Customs</i> ...	<i>75,23,629</i>	<i>70,00,000</i>	<i>67,83,800</i>
III.	Excise Abkari ...	53,58,253	52,00,000	52,82,000
IV.	Opium ...	7,19,669	5,37,000	5,47,000
V.	Forest ...	9,08,197	7,64,000	8,75,000
VI.	Stamps ...	9,42,003	9,56,000	10,09,000
VII.	Mines ..	1,07,495	1,10,400	1,04,000
VIII.	Registration ...	77,800	1,07,500	86,000
	<i>From I to VIII</i> ...	<i>1,05,81,169</i>	<i>3,76,74,900</i>	<i>3,79,33,890</i>
IX.	Berar Rent ...	46,40,000	29,00,000	29,16,000
X.	Interest ..	15,55,560	15,34,100	15,50,000
XI.	Post Office ..	1,94,262	6,62,100	1,81,300
XII.	Mint ..	40,72,960	26,14,000	91,100
	<i>Post Office and Mint</i> ..	<i>42,67,169</i>	<i>32,76,100</i>	<i>2,72,400</i>

RECEIPTS of His Highness the Nizam's Government.

Average for five years.	Budget Estimate for 1318 Fasli.	ESTIMATE OF 1318 FASLI COMPARED WITH ESTIMATE OF 1317 FASLI		REMARKS
		More.	Less.	
6	7	8	9	10
2,24,73,831	2,40,00,000	10,00,000	...	
54,31,129	54,35,500	...	5,64,500	
8,82,010	8,89,500	...	20,500	
75,677	75,000	...	15,000	
63,88,816	64,00,000	...	6,00,000	
50,78,703	52,90,000	90,000	...	
5,81,300	5,63,000	26,000	...	
6,27,672	8,80,000	1,16,000	...	
8,40,135	10,10,200	54,200	...	
1,43,836	1,04,000	...	6,400	
48,251	1,11,000	3,500	...	
3,61,82,544	3,83,58,200	12,89,700	6,96,100	Net increase 6,89,000
28,99,804	29,16,000	16,000	...	
10,08,921	16,00,000	65,000	...	
1,79,904	6,60,100	...	2,900	
30,22,771	26,12,000	...	2,900	
32,02,675	32,72,100	...	1,950	

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1916 Fash.	Budget Estimate for 1917 Fash.	Revised Estimate for 1917 Fash.
1	2	3	4	5
	RECEIPTS BY CIVIL DEPARTMENTS.			
XIII.	LAW AND JUSTICE:—			
	(a) Courts ...	1,84,647	1,21,000	1,17,100
	(b) Jails ...	1,74,407	1,95,400	1,72,000
	<i>Law and Justice</i> ...	<i>3,59,054</i>	<i>3,16,400</i>	<i>2,89,100</i>
XIV.	Police ...	5,44,721	4,70,000	4,68,000
XV.	Education ..	77,498	59,500	71,000
XVI.	Medical ...	1,19,510	1,34,000	1,32,000
XVII.	Minor Departments ..	27,949	25,500	25,500
	<i>From XIII to XVII</i> ...	<i>11,28,730</i>	<i>10,05,400</i>	<i>9,56,600</i>
	MISCELLANEOUS.			
XVIII.	Printing ...	6,432	4,500	6,800
XIX.	Nazranas ..	36,096	22,000	25,000
XX.	Contributions ...	86,051	72,000	82,000
XXI.	Miscellaneous ...	3,13,257	2,52,000	3,17,000
	<i>From XVIII to XXI</i> ...	<i>4,41,836</i>	<i>3,50,500</i>	<i>4,30,800</i>

RECEIPTS of His Highness the Nizam's Government.

Average for five years.	Budget Estimate.	ESTIMATE OF 1818 FASLI, COMPARED TO ESTIMATE OF 1817 FASLI.		Remarks.
		More.	Less.	
6	7	8	9	10
1,42,167	1,22,100	1,106	...	
1,74,137	1,81,000	...	14,400	
3,16,304	3,03,100	1,100	11,100	Net increase 13,300.
4,66,170	4,70,000	...	...
69,863	71,000	11,500	...	
1,08,753	1,34,000	...	...
33,566	26,500	1,000	...	
9,94,656	10,04,600	13,600	14,400	Net decrease 800.
5,013	8,200	3,700	...	
63,648	12,000	...	10,000	
30,899	82,000	10,000	...	
4,96,137	2,55,000	3,000	...	
5,95,697	3,57,200	16,700	10,000	Net increase 6,700.

General Statement of Accounts and Estimate of

No.	YEARS OF EXPENDITURE.	Accounts for 1916 Fash.	Budget Estimate for 1917 Fash.	Revised Estimate for 1917 Fash.
1	2	3	4	5
XXII.	Irrigation and Public Works ..	1,01,532	82,000	1,00,000
XXIII.	Receipts by Military Department ..	66,516	28,000	12,000
XXIV.	Railways ..	20,11,160	23,44,700	23,91,700
	From I to XXIV ..	5,47,06,722	4,91,95,700	4,65,92,300
	Adjustment of advances of previous years	95,823	...	...
	Suspense Account ...	900	...	...
	Grand Total (A) Revenue Heads	5,48,93,525	4,91,95,700	4,65,92,300
A.	Advances ..	23,39,310	16,70,000	5,00,000
B.	Loans ...	...	..	...
C.	Deposits or Banking Accounts ..	1,01,30,700	97,00,700	1,02,28,000
D.	Remittances ..	1,71,92,895	96,30,000	78,30,000
E.	Ayapatti ..	2,984	2,000	1,000
	Grand Total (B) Debt Heads	2,99,65,945	2,10,02,700	1,86,59,000

RECEIPTS of His Highness the Nizam's Government.

Average for five years.	Budget Estimate for 1318 Fasli	ESTIMATE OF 1318 FASLI COMPARED TO ESTIMATE OF 1317 FASLI		Remarks.
		More	Less	
6	7	8	9	10
1,18,168	1,25,000	43 000	...	
36,515	20 000	..	8,000	
33 84,951	23,36,000	...	8,700	
4 84,23,931	4,99,79,100	11,14,900	6,51,500	Net increase 7,93,400
1,01,731	...	...	...
452	...	...	...
4,85,26,114	4,99,89,100	14,44,900	6,51,500	Net increase 7,93,400
29,96,022	5,00,000	...	11,70,000	
2,20,329	...	...	...
90,68,993	1,10,18 700	13,18 000	...	
1,40,93,563	19 30,000	...	7,00,000	
8,706	2 960	...	...
2,63,87,615	2,04,50,700	13,18,000	18,70,000	Net decrease 5,32,000

BUDGET 1318.

His Highness the Nizam's Government.

B.

**General Statement of Accounts and
Estimate of EXPENDITURE.**

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1816 Fash.	Budget estimate for 1817 Fash.	Revised Estimate 1817 Fash.
1	2	3	4	5
	DIRECT DEMANDS ON THE REVENUE.			
1	Refunds ...	6,08,033	6,79,000	6,76,000
2	Compensation and As- signments ...	5,28,129	6,23,000	6,25,700
	<i>Charges in respect of Col- lections viz—</i>			
3	LAND REVENUE:—			
	(1) District Adminis- tration ...	11,89,397	14,98,170	13,04,740
	(2) Survey and Set- tlement ...	2,03,582	2,19,468	2,03,548
	(3) Inam Department.	10,490	11,662	11,600
	(4) Village officials ...	14,90,720	13,56,000	13,55,912
	(5) Dustband ..	1,57,257	1,00,000	1,00,000
	(6) Reserve for Irri- gation Settlement Office ..	...	...	...
	Total Land Revenue ...	30,51,446	31,85,300	29,75,809
4	CUSTOMS:—			
	(1) Office of Commis- sioner and Deputy Commissioners ...	72,077	79,400	72,245
	(2) District Customs Houses ...	4,89,086	5,52,770	5,40,830
	(3) Cantonment ..	35,395	35,930	37,725
	Total Customs ...	5,96,558	6,68,100	6,50,800

EXPENDITURE of His Highness the Nizam's Government

Average for five years.	Budget Estimate for 1918 Fasli.	ESTIMATE OF 1918 FASLI COMPARED WITH ESTIMATE OF 1917 FASLI.		Remarks.
		More.	Less.	
6	7	8	9	10
8,23,805	6,55,000	...	24,000	
5,91,707	5,80,800	...	43,200	
12,35,030	15,14,585	16,450	...	
2,12,975	2,13,343	...	6,125	
21,536	10,872	...	790	
13,90,657	13,75,000	19,000	...	
1,24,064	1,00,000	...	..
...	52,000	52,000	...	
29,81,262	32,65,800	87,415	6,915	Net increase 80,500.
71,849	81,028	1,628	...	
4,87,420	6,30,098	77,328	...	
33,810	40,274	4,344	...	
5,93,070	7,51,100	83,300	...	

General Statement of Accounts and Estimates of

No	HEAD OF EXPENDITURE.	Accounts for 1316 Fash.	Budget Estimate for 1317 Fash.	Revised Estimate for 1317 Fash.
1	2	3	4	5
5	Excise (Abkari) ...	47,076	93,400	96,700
6	Opium ...	1,279	1,500	1,500
7	Forest ...	1,91,881	2,62,700	2,33,800
8	Stamps ...	74,749	74,600	67,200
9	Mines ...	7,035	9,700	9,700
10	Registration ...	56,005	51,300	44,500
	From 1 to 10 ...	51,62,191	56,51,600	5,81,700
11	Interest ...	23,90,120	12,76,800	12,66,700
	POST OFFICE AND MINT..			
12	Post office ...	3,48,699	3,64,200	3,63,200
13	Mint ...	8,49,296	6,62,700	2,95,300
	Total Post office & Mint..	11,97,995	10,26,900	6,58,500
	Salaries & Expenses of Civil Departments ...	...	...	...
14	General Administration.	15,27,236	16,49,200	16,12,600
15	LAW AND JUSTICE:—			
	(a) Courts of Law ..	7,63,836	8,58,700	7,96,500
	(b) Jails ...	4,42,883	5,21,500	4,87,600
	Law and Justice ...	12,06,519	13,80,200	12,81,100

EXPENDITURE of His Highness the Nizam's Government.

Average for five years.	Budget Estimate for 1318 Fasli	ESTIMATE OF 1318 FASLI COMPARED WITH ESTIMATE OF 1317 FASLI.		Remarks.
		More.	Less.	
6	7	8	9	10
44,860	1,27,000	33,600	...	
2,244	1,500	...	...
1,87,913	2,68,800	6,100	...	
83,398	88,500	13,900	...	
7,704	23,700	14,000	...	
47,826	57,200	2,900	...	
53,66,798	58,19,700	2,41,215	73,115	Net increase 1,68,100
13,62,881	12,07,400	...	69,400	
3,17,523	4,25,200	61,000	...	
6,97,783	5,29,700	...	1,33,000	
10,15,306	9,54,900	61,000	1,33,000	
...	
13,99,120	17,61,600	1,12,100	...	
7,59,453	8,85,300	26,600	...	
4,17,133	4,86,800	...	34,700	
11,76,586	13,72,106	26,600	34,700	

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1916 Fyuli.	Budget Estimate for 1917 Fyuli.	Revised Estimate 1917 Fyuli.
1	2	3	4	5
16	Police	30,71,247	32,61,100	30,83,800
17	Education	6,99,397	10,57,100	7,13,900
18	Medical	6,28,712	7,77,800	7,02,500
19	Minor Departments ...	1,71,989	2,66,900	2,55,100
	<i>Form 14 to 19 ...</i>	<i>73,05,100</i>	<i>83,92,300</i>	<i>76,52,000</i>
20	Contribution to Municipality	3,64,656	3,59,200	3,57,900
21	Payments to His Highness Stipends and Allowances	50,00,000	50,00,000	50,00,000
22	Munsab	13,26,838	13,41,000	13,46,300
23	Rusooms	7,01,478	7,90,000	7,73,000
24	PENSIONS:—			
	(a) Jagir	51,145	55,000	55,000
	(b) Other pensions.	10,52,035	11,36,000	11,59,000
	(c) Nazam pensions.	29,152	50,000	50,000
	<i>Pensions ...</i>	<i>11,32,302</i>	<i>12,41,000</i>	<i>12,64,000</i>
25	Special Allowance	2,29,031	2,31,900	2,18,800
26	Religious and charitable grant	6,26,771	7,10,800	6,90,400
	<i>From 22 to 26 ...</i>	<i>40,16,420</i>	<i>43,14,700</i>	<i>42,92,500</i>

EXPENDITURE of His Highness the Nizam's Government.

Average for five years.	Budget Estimate for 1318 Fasli.	ESTIMATE OF 1318 FASLI, COMPARED WITH ESTIMATE OF 1317 FASLI.		Remarks
		More.	Less.	
6	7	8	9	10
28,70,828	33,21,000	59,900	...	
6,97,565	10,00,000	...	57,100	
6,58,663	8,08,900	31,100	...	
2,04,363	2,81,500	14,600	...	
70,07,125	85,45,100	2,44,600	91,800	
3,70,253	3,59,200	...	...
50,00,000	50,00,000	...	...
13,30,797	14,02,000	61,000	...	
6,77,165	7,73,000	...	17,000	
53,742	55,000	...	...
9,42,876	12,21,000	85,000	...	
5,831	50,000	...	...
10,02,449	13,26,000	85,000	...	
2,51,139	2,28,600	...	3,300	
5,62,307	6,90,100	...	20,700	
38,23,857	44,19,700	1,46,000	41,000	Net increase 1,05,000

General Statement of Accounts and Estimates of

No.	HEADS OF EXPENDITURE.	Accounts for 1316 Fash.	Budget Estimate for 1317 Fash.	Revised Estimate for 1317 Fash.
1	2	3	4	5
	Miscellaneous civil charge.			
27	State Receptions and Entertainments ...	1,90,952	3,17,500	2 32,200
28	Printing ...	50,082	58,300	42,300
29	MISCELLANEOUS:—			
	(a) Ordinary ...	2,21,308	2,31,200	3,25,400
	(b) Famine ...	10,246	...	15,000
	Miscellaneous ...	2,31,554	2,31,200	3,40,400
	From 27 to 29 ..	4,72,588	6,07,000	6,14,900
30	Settlement of old state debts ...	19,11,190	12,09,700	10,98,700
31	Irrigation and Public Works ...	40,60,313	64,45,100	47,14,000
	Military.			
32	MILITARY:			
	(a) Secretariat ...	52,798	56,700	53,000
	(b) Regular Troops ...	11,92,519	11,69,147	12,30,500
	(c) Imperial Service Troops ...	6,25,447	6,65,938	7,42,800
	(d) Golkonda Brigade...	3,98,778	4,13,700	3,84,900
	(e) Irregular Troops ...	35,30,116	30,81,800	34,56,200
	(f) Powder Factory ...	12,646	13,700	14,100
	Total Military ..	58,12,314	60,00,985	58,81,000

EXPENDITURE of His Highness the Nizam's Government.

Average for five years.	Budget Estimate for 1318 Fasli.	ESTIMATE OF 1318 FASLI COMPARED WITH ESTIMATE OF 1317 FASLI.		Remarks
		More.	Less.	
6	7	8	9	10
3,46,797	1,19,000	...	1,98,500	
40,566	56,500	...	1,800	
6,24,427	2,36,400	5,200	...	
30,086	...	...	...
6,54,513	2,36,400	5,200	...	
10,41,876	4,11,900	5,200	2,00,300	Net decrease 1,95,100.
19,98,764	74,27,900	62,18,200	...	
40,77,015	67,47,300	3,02,200	...	
48,390	56,500	...	200	
11,88,576	11,85,500	16,353	...	
6,11,911	9,84,100	3,18,162	...	
4,02,017	3,89,800	...	23,900	
39,17,493	34,50,400	...	2,31,400	
26,809	13,700	...	...
61,95,196	60,80,000	3,34,515	2,55,500	Net increase 79,015.

General Statement of Accounts and Estimate of

No.	HEADS OF EXPENDITURE	Accounts for '1916 Fasil.	Budget estimate for 1917 Fasil.	Revised Estimate 1917 Fasil.
1	2	3	4	5
33	Railways ...	19,09,334	19,52,000	19,51,200
34	Purchase of Stock ...	68,53,541	35,83,000	52,83,000
	From 1 to 34 ...	4,64,55,764	4,58,19,285	4,41,52,100
35	Adjustment on account of Advances of pre- vious years ...	5,43,033	...	...
36	Suspense Account ..	3,675	...	...
	Total Expenditure .	4,70,52,472	4,58,19,285	4,41,52,100
	DEBT HEADS.			
A	Advances ...	8,08,433	2,25,000	3,59,500
B	Loans ...	...	...	...
C	Deposits or Banking Ac- counts ...	1,09,07,004	97,28,700	91,61,000
D	Remittances ..	1,55,15,221	96,30,000	79,30,000
E	Ayapatti ...	1,840	2,000	500
	Total Debt Heads ..	2,72,32,498	1,95,85,700	1,77,54,000

EXPENDITURE of His Highness the Nizam's Government.

Average for five years.	Budget Estimate for 1318 Fasli	ESTIMATE OF 1318 FASLI, COMPARED WITH ESTIMATE OF 1317 FASLI		Remarks.
		More.	Less.	
6	7	8	9	10
31,47,683	21,33,000	1,81,000	...	
30,17,341	26,00,000	...	9,83,000	
4,34,24,095	5,17,06,100	77,33,930	18,47,115	Net increase 58,86,815.
2,67,751	...	...	...
1,549	...	...	...
4,36,93,395	5,17,06,100	77,33,930	18,47,115	Net increase 58,86,815.
19,77,020	1,40,000	...	85,000	
2,20,356	...	...	...
89,62,471	1,10,18,700	12,90,000	...	
1,38,61,853	89,30,000	...	7,00,000	
7,970	2,000	...	...
2,50,29,670	2,00,90,700	12,90,000	7,85,000	Net increase 5,05,000.

C.

Cash Balance Statement.

CASH BALANCE

No.	Head of Receipts.	Accounts. 1916 Paid.	Budget Estimate 1917 Paid.	Revised Estimate 1917 Paid.	Budget Estimate 1918 Paid.
1	2	3	4	5	6
1	Opening Balance ...	3,70,86,483	4,28,74,183	4,77,10,983	5,09,56,183
2	Revenue ...	5,18,93,525	4,91,95,700	4,65,02,300	4,90,89,109
3	Debt Head Receipts ...	2,99,65,945	2,10,02,700	1,85,59,000	2,01,70,700
	Total ...	12,19,15,953	11,30,72,583	11,28,62,283	12,13,55,983

FASLI.**STATEMENT.**

No.	Heads of Expenditure	Accounts 1316 Fasli.	Budget Estimate 1317 Fasli.	Revised Estimate 1317 Fasli.	Budget Estimate 1318 Fasli.
1	2	3	4	5	6
1	Service Expenditure. .	4,70,02,472	4,58,19,285	4,41,52,100	5,17,06,100
2	Debt Head Disburse- ments ...	2,72,32,198	1,95,85,700	1,77,54,000	2,07,90,700
3	Closing Balance ...	4,77,10,983	4,76,67,598	5,09,56,183	4,95,99,183
	Total ...	12,19,45,653	11,30,72,583	11,28,62,283	12,13,95,983

9th Aban 1317 K.

A HYDARI,

Financial Secretary.

